



STATE OF MICHIGAN

**Family  
Independence  
Agency**

## Memo

235 S. Grand Avenue  
Lansing, MI 48909  
[www.mfia.state.mi.us](http://www.mfia.state.mi.us)

**Office of Internal Audit**

Tel: 517 373-8770  
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To: Marilyn Stephen, Director  
Office of Child Support

Date: December 1, 2003

From: Rita Barker, Director  
Office of Internal Audit

Subject: Audit of Macomb County Prosecuting Attorney  
Audit #2003-195, Period: 10/1/01 - 9/30/02

The Macomb County Prosecuting Attorney (PA) had a contract with the Michigan Family Independence Agency (FIA) to establish paternity and to obtain support orders for all cases where the Macomb County PA had jurisdiction. Macomb County PA billed FIA monthly under the actual cost reimbursement billing method. FIA reimbursed Macomb County for their costs based on the Federal IV-D Program regulations.

We performed an audit of the costs submitted for reimbursement by the Macomb County PA for the period October 1, 2001 through September 30, 2002. We performed audit tests that we determined were necessary to determine if costs charged were proper, accurate, documented, and charged in accordance with the terms of the contract.

Based on our audit, we concluded that the costs charged were proper, accurate, documented, and charged in accordance with the terms of the contract.

Please contact me if you have any questions regarding this audit.

c: C. Marlinga  
J. Stevens  
D. Weatherspoon  
C. Osga  
M. Little